

# **EXHIBIT 3**



W954816

W

[illegible]

THE WHOLESALER LISTED ABOVE WILL RECEIVE YOUR CREDIT MEMOS. IF THE WHOLESALER  
ABOVE IS INCORRECT YOU MUST CALL 800-473-2138.  
DO NOT USE THIS FORM IF YOU DO NOT USE THE WHOLESALER LISTED.  
RETURN GOODS POLICY AND INSTRUCTIONS ON BACK

**INSTRUCTIONS AND POLICIES OF GUARANTEED RETURNS**

***The Guaranteed Returns  
Returns Goods Policy  
For ReverseLink One™ Program***

Guaranteed Returns accepts for return any opened and unopened packages of Rx, Schedule CII to CV, OTC and HBC products from over 1000 manufacturers.

Many manufacturers allow credit for return goods greater than 12 months after the expiration date, damaged, recalled and indate products.

***To Return Merchandise to Guaranteed Returns:***

***Complete this form and ship goods to:***

Guaranteed Returns  
100 Colin Drive  
Holbrook, NY 11741-4306

\* Stop if wholesaler listed on this form is incorrect. Do Not use this form or labels!!

\*\* See mailing labels provided

\*\*\* Please number all cartons shipped. (i.e. box 2 of 3)

\*\*\*\* Please fill out all necessary information

\*\*\*\*\* Please list or provide listing of all CIII to CV drug products

For assistance or missing information call toll free 1-800-473-2138.

Each Pharmacy receives a list of all returnable and non-returnable merchandise and a credit estimate.

All credit estimates and service procedures are determined by strict manufacturer's specifications.

Your Pharmacy will receive credit directly from your participating wholesaler or Guaranteed Returns for approximately the estimated credit value.

The service fee is deducted from actual credits.

Guaranteed Returns takes full responsibility for all your pharmacy's merchandise received and handled by Guaranteed Returns. If any merchandise is damaged or lost at Guaranteed Returns, we will reimburse your pharmacy full acquisition cost.

The service and guarantee relate only to your product that is immediately creditable in your approved program upon receipt by Guaranteed Returns. Guaranteed Returns, of course, reserves the right to dispose, remit, donate and/or otherwise receive product in other than an immediately creditable state without claim for remuneration.

Return services including free disposal of pharmaceuticals remains free of charge; unless the cost to do so is greater than 6.5% of the service fee. If necessary, we may offset against the balance of the value of any present or future credits.

\*If your crediting wholesaler fails to make payment for *services rendered* by Guaranteed Returns, you are ultimately responsible for service fee(s) to Guaranteed Returns. Guaranteed Returns reserves the right to accommodate your wholesaler's billing practices to include the wholesaler handling/processing/drop ship credit fees as an item separate from the fee of Guaranteed Returns.

Product outside of policies must be claimed within 30 days of notification. Any product claimed by the customer is not intended for ultimate consumer sale and customer agrees to pay Guaranteed Returns' handling and shipping cost.

\*Only send liquid infant formula labels to Guaranteed Returns. Excluding Abbott Ross Labs, must send actual cans.

\*To request a DEA Form 222 on line at [WWW.guaranteedreturns.com](http://WWW.guaranteedreturns.com) or call 1-800-473-2138.

A DEA Form 222 must be issued before we receive your CII product(s).